

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Property Tax

HOLLY A. WHITE, VIRGIL F. MANKE, )  
JOAN M. MANKE, JAMES MANKE and )  
BONNIE MANKE, )  
 )  
Plaintiffs, ) No. 010207C  
 )  
v. )  
 )  
WASHINGTON COUNTY ASSESSOR, )  
 )  
Defendant. ) **DECISION OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed August 1, 2002. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that the values of the property described as Account Nos. R589544, R1302726, R1302735, R587172, and R587181 were, as stipulated for the 2000-2001 tax year:

1. The property that is the subject of this matter shall be assessed property taxes based on a combined market value of six million dollars (\$6,000,000) and a combined assessed value of four million seventy-seven thousand nine-hundred and forty dollars (\$4,077,940) for the tax year 2000-2001.

2. Plaintiffs are entitled to recover a refund of taxes overpaid for the subject property for the tax year 2000-2001 in an amount to be determined, which shall be the difference between the amount actually paid for the tax year at issue and the amount plaintiff would have owed had the taxes been assessed based on the values described in paragraph one herein; and

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3. Pursuant to ORS 305.220, Plaintiffs are entitled to recover interest on the  
DECISION OF STIPULATION CASE NO. 010207C

amount overpaid at the rate of one percent per month from the time Plaintiffs paid the 2000-2001 taxes until the time they receive the refund ordered in paragraph 2 herein.

Dated this \_\_\_\_ day of August, 2002.

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DAN ROBINSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.**

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON AUGUST 26, 2002. THE COURT FILED THIS DOCUMENT ON AUGUST 26, 2002.**